

## ABSTRACT

An allowance calculation program computes an allowance by matching a value calculation processing operation to a total allowance. The program takes a pertinent term valuation and a past valuation result into consideration to stringently relate a stringent personal valuation result to a corresponding value and be able to obtain a valuatee's agreement. The program is processed with a personal computer for reflecting the personal valuation result on the calculation of allowances, such as wages based on job valuation, bonuses and annual salaries. The allowance is preliminarily set for each personal valuation subject group, and for each valuatee the values of the valuation mark based on the personal valuation as the ability-wise index, the seniority-wise index, such as the basic salary, and the past allowance as the past valuation result are inputted to the personal computer for processing to calculate the allowance to be paid to each valuatee.